

the first of July of each year on the first day of the term, shall return a statement setting forth the date of each receipt, the person from whom received, the subject on which received, the amount received from each person, and the aggregate amount received up to that date, and not previously accounted for; and to this statement the clerk shall attach an affidavit that such statement is correct, and that no receipt by himself or a deputy of his has been omitted to the best of his knowledge, which affidavit shall be sworn to and subscribed in the presence of the chairman of the court, who shall attest the same; and the county court clerk shall record such statement and affidavit in a book kept for that purpose in his office, and keep a copy of the same posted in some conspicuous place in the court house, from the time at which the return shall be made until the first day of January next ensuing. And on or before the second day of the term, the clerk shall pay the sheriff the amount of the taxes received, as set forth in said return, less three per cent. commission for receiving and accounting for said taxes.

SEC. 99. If any clerk shall fail to perform any duties required in the preceeding section, he shall be deemed guilty of a misdemeanor, and on conviction shall be removed from office. And if any clerk shall fail to pay over to the sheriff the amount of taxes in his hands on the day specified, the sheriff shall inform the county solicitor of the default, and the county solicitor shall bring suit on his bond, and shall recover, in addition to the taxes withheld or not accounted for, one hundred dollars, and the whole recovery shall be paid into the treasury by the sheriff.

Penalty upon
clerks.

SEC. 100. The sheriff and all receivers of public moneys, shall yearly settle their accounts with the comptroller, between the last day of July and the first day of October, (unless where the settlement of such person may be specially directed to be made in another manner, or at another time) so that it may be known what sum each one ought to pay into the treasury; and the comptroller shall forthwith report to the public treasurer the amount due from each accountant setting forth therein, if a sheriff's account, the nett amount due from the sheriff to each fund, and there-

Settlement
with Com-
ptroller.